

H.13

An act relating to miscellaneous amendments to alcoholic beverage and tobacco laws

The Senate proposes to the House to amend the bill as follows:

First: In Sec. 3, 7 V.S.A. § 64, after “who intentionally removes or defaces the label attached to a keg shall be” by striking out “imprisoned not more than ~~two years~~ one year or”, and after “fined not more than \$1,000.00” by striking out “, or both”.

Second: By striking out Sec. 15, 7 V.S.A. § 1005, in its entirety and inserting in lieu thereof a new Sec. 15 to read as follows:

Sec. 15. [Deleted.]

Third: By striking out Sec. 45, effective date, and its reader assistance heading in their entirety and inserting in lieu thereof new Secs. 45–47 and their respective reader assistance headings to read as follows:

* * * Tax on Spirits and Fortified Wines * * *

Sec. 45. 7 V.S.A. § 422 is amended to read:

§ 422. TAX ON SPIRITS AND FORTIFIED WINES

(a) A tax of five percent is assessed on the gross revenue from the sale of spirits and fortified wines in the State of Vermont by the Board of Liquor and Lottery or the retail sale of spirits and fortified wines in Vermont by a manufacturer or rectifier of spirits or fortified wines, in accordance with the

provisions of this title. ~~The tax shall be at the following rates based on the gross revenue of the retail sales by the seller in the current year:~~

~~(1) if the gross revenue of the seller is \$500,000.00 or lower, the rate of tax is five percent;~~

~~(2) if the gross revenue of the seller is between \$500,000.00 and \$750,000.00, the rate of tax is \$25,000.00 plus 10 percent of the gross revenues over \$500,000.00;~~

~~(3) if the gross revenue of the seller is \$750,000.00 or more, the rate of tax is 25 percent.~~

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* * * Board of Liquor and Lottery; Duties * * *

Sec. 46. 7 V.S.A. § 104 is amended to read:

§ 104. DUTIES; AUTHORITY TO RESOLVE ALLEGED VIOLATIONS

The Board shall supervise and manage the sale of spirits and fortified wines within the State in accordance with the provisions of this title, and through the Commissioner of Liquor and Lottery shall:

* * *

(13) Set and periodically revise the prices for spirits and fortified wines sold in Vermont in a manner that is designed to ensure that the Department generates revenue for the State that is equal to or greater than the revenue generated by the Department during the prior fiscal year.

* * * Effective Date * * *

Sec. 47. EFFECTIVE DATE

This act shall take effect on July 1, 2019.